

**RULES
OF
THE TENNESSEE STATE BOARD OF EQUALIZATION**

**CHAPTER 0600-4
ASSESSMENT CERTIFICATION AND EDUCATION PROGRAM**

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0600-4-.01 GENERAL REQUIREMENTS FOR CANDIDACY - DEFINITIONS.

- (1) To qualify for candidacy in the Assessment Certification and Education Program, the applicant must:
 - (a) Be a resident of the State of Tennessee as defined by law;
 - (b) Be at least 18 years of age;
 - (c) Complete an application on the form provided by the State Division of Property Assessments. In such application, the applicant shall agree to abide by the rules and regulations governing the Assessment Certification and Education Program set forth by the State Board of Equalization. The applicant should submit evidence of active involvement in the field of property assessment, including the holding of any public office responsible for the mass appraisal of property for ad valorem tax purposes, or employment in such office.
- (2) Candidates requesting certification for any level must submit evidence of training and experience as follows:
 - (a) Submit with the application verification of successful completion of each course for which credit is sought. Courses that are unrelated to the identification or the appraisal of property, will not be considered. Acceptable evidence of training is: (a) certificate of completion, (b) pass/fail form, (c) grade report form, (d) letter of successful completion, or (e) the uniform request for recertification credit form signed by the instructor or agency sponsoring the course.
 - (b) Acceptable evidence of experience credit is a letter confirming employment in the field of mass appraisal. The letter should provide the dates of employment and the signature and work address of the individual responsible for the confirmation of employment.
- (3) The applicant shall return the completed application to the Division. On the basis of the information provided in the application and attached verification data, the applicant will be notified regarding his/her acceptance in the program and will be further informed as to the requirements that need to be met for attainment of the appropriate certification level.
- (4) As used in this chapter, unless the context otherwise requires, the following words shall have the meanings noted:
 - (a) "AAS" means the Assessment Administration Specialist professional assessment designation of the IAAO.

(Rule 0600-4-.01, continued)

- (b) "Board" means the Tennessee State Board of Equalization.
- (c) "Division" means the State Division of Property Assessments of the Comptroller of the Treasury.
- (d) "IAAO" means the International Association of Assessing Officers.
- (e) "CMS" means the Certified Mapping Specialist professional assessment designation of the IAAO.
- (f) "PPS" means the Personal Property Specialist professional assessment designation of the IAAO.
- (g) "RES" means the Residential Evaluation Specialists professional assessment designation of the IAAO.
- (h) "CAE" means the Certified Assessment Evaluator professional assessment designation of the IAAO.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996.

0600-4.02 ASSESSMENT LEVEL I - CERTIFICATION REQUIREMENTS.

- (1) To qualify for the Assessment Level I certification, the candidate must meet the following requirements:
 - (a) Must have at least one year of full-time experience in the field of property appraisal for ad valorem tax purposes.
 - (b) Must have within the preceding ten (10) years received a passing grade on the examination for either the Laws and Essentials Course, or all the following courses offered by the University of Tennessee Center for Government Training (UTC GT): Legal Issues for Assessors of Property, Records Management for Assessors, and Management Skills for Assessors.
 - (c) Must have within the preceding ten (10) years received a passing grade on the examination for the Basic Mapping Course.
 - (d) Must have within the preceding ten (10) years received a passing grade on the IAAO examination for Course I - Fundamentals of Real Property Appraisal; or one comparable examination offered by a professional appraisal organization. (See 0600—4—.10)
 - (e) Receive a passing grade on a Level I comprehensive examination.

Authority: T.C.A. §§67-1-509 through 67-1-512. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993.

0600-4.03 ASSESSMENT LEVEL II - CERTIFICATION REQUIREMENTS.

- (1) To qualify for the Assessment Level II certification, the candidate must meet the following requirements:

(Rule 0600-4-.03, continued)

- (a) Must have at least two (2) years of full-time experience in the field of property appraisal for ad valorem tax purposes.
- (b) Must have satisfied the requirements for the preceding level.
- (c) Must have within the preceding ten (10) years received a passing grade on the IAAO examination for Course II—Income Approach to Valuation or one comparable examination offered by a professional appraisal (See 0600—4—.10)
- (d) Must have within the preceding ten (10) years received a passing grade on the examination for the Advanced Mapping Course or IAAO Course 4 or Course 6.

Authority: T.C.A. §§67~~3~~⁴1~~3~~⁴509 through 67~~3~~⁴1~~3~~⁴512. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993.

0600-4-.04 TENNESSEE CERTIFIED ASSESSOR—DESIGNATION REQUIREMENTS.

- (1) To qualify for the Tennessee Certified Assessor (TCA) designation, the candidate must meet the following requirements:
 - (a) Must have at least three (3) years of full-time experience in the field of property appraisal for ad valorem tax purposes.
 - (b) Must have satisfied the requirements for the preceding levels.
 - (c) Must have within the preceding ten (10) years received a passing grade on one of the following IAAO courses,: Course 3, Course 4, Course 6, Course 301, or Advanced Mapping. Equivalent courses offered by professional appraisal organizations will be considered on an individual basis.
- (2) In addition, the candidate must have within the preceding ten (10) years:
 - (a) Received a passing grade on a narrative demonstration appraisal report related to residential property, submitted to the Division of Property Assessments and meeting the requirements of the IAAO, or
 - (b) Received a passing grade on a case study examination offered by the Division of Property Assessments addressing the recognized approaches to value on a single family residence.
 - (c) Received a passing grade on a written comprehensive examination administered by the Division of Property Assessments.
- (3) The requirements of paragraph two (2) above will be waived for individuals who possess the RES or CMS designation of the IAAO designation determined by the Division to be equivalent to or higher than the RES designation. Such designations must be currently active in IAAO to be eligible for TCA credit. In claiming credit for the RES designation, the candidate must submit copies of (i) the RES narrative demonstration report with grading sheet, (ii) the IAAO letter confirming approval of the demonstration report, (iii) the RES exam letter, and (iv) the letter from the IAAO Board awarding the designation. In claiming credit for a CMS designation, the candidate shall submit copies of (i) the CMS case study exam report, (ii) the CMS master examination letter, and (iii) the letter from the IAAO Board awarding the designation.
- (4) Persons holding the TCA designation must meet the requirements of continuing education set forth in rule 0600-4-.07.

(Rule 0600-4-.04, continued)

Authority: T.C.A. §§67-1-509 through 67-1-512. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993.

0600-4.05 ASSESSMENT LEVEL IV—CERTIFICATION REQUIREMENTS.

- (1) To qualify for the Assessment Level IV Certification, the candidate must meet the following requirements:
 - (a) Must have at least four years of full-time experience in the field of property appraisal for ad valorem tax purposes.
 - (b) Must have satisfied the requirements for the preceding levels.
 - (c) Must have within the preceding ten (10) years received a passing grade on IAAO Course 302. Equivalent courses offered by professional appraisal organizations will be considered on an individual basis.
 - (d) Must have within the preceding ten (10) years received a passing grade on the examination for one of the following IAAO courses: 201, 202, 207, 3, 301, 4, 5, 6, or Advanced Mapping. Equivalent courses offered by professional appraisal organizations will be considered on an individual basis. No course for which certification credit was previously given may be used to meet this requirement.

Authority: T.C.A. §§67—1—509 through 67—1—512. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993.

0600-4.06 ASSESSMENT LEVEL V—CERTIFICATION REQUIREMENTS.

- (1) To qualify for the Assessment Level V Certification, the candidate must meet the following requirements:
 - (a) Must have at least five (5) years of full-time experience in the field of property appraisal for ad valorem tax purposes.
 - (b) Must have satisfied the requirements for the preceding levels.
 - (c) Must receive a CAE designation in one of four (4) IAAO tracks: Mass Appraisal, Real Property Appraisal, Computer Assisted Valuation, or Personal Property Appraisal.
- (2) To obtain CAE credit, the candidate must submit to the Division of Property Assessments copies of:
 - (a) the CAE narrative demonstration appraisal report with grading sheet and letter of approval, or a letter confirming the successful completion of the CAE case study,
 - (b) the CAE exam letter, and
 - (c) letter from the IAAO Board awarding the designation.

Authority: T. C.A. §§67-1-509 through 67-1-512. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993.

0600-4.07 RETIREMENT OF CERTIFICATION.

- (1) Candidates holding certification levels who leave government employment for private sector employment will have their certification retired. Training records will not be maintained by the Division for those candidates leaving government employment. Certifications that require continuing education to remain in good standing may be reactivated upon receipt, by the Division, of evidence

(Rule 0600-4-.07, continued)

illustrating that the candidate has resumed government employment and has met continuing education requirements. This evidence should include the following:

- (a) A letter from the employer confirming government employment.
- (b) Proof of continuing education in the form of (a) certification of completion, (b) pass/fail form, (c) grade report form, (d) letter of successful completion, or (e) the uniform request for recertification credit form signed by the instructor or agency sponsoring the course.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed August 14, 1996; effective October 28, 1996.

0600-4-.08 CONTINUING EDUCATION PROCEDURES.

- (1) The objective of the continuing education program is to encourage continued professional advancement by attendance or instruction at education programs and, thereby, to ensure continuing exposure to new developments in the field. Continuing education requirements are based solely on attendance and the receipt of a passing grade on the exam, for courses offering exams, or instruction at structured education programs as explained on the following page.
- (2) Persons holding the Tennessee Certified Assessor designation must meet the following requirements within each five (5) year interval.
 - (a) Complete an application for continuing education credit on the form provided by the State Division of Property Assessments. The application must be completed in its entirety and must include the signature of the course instructor or representative of the sponsoring organization. The form should be signed at the conclusion of the program and submitted within ninety (90) days with a grade report form. In order to provide assistance in the evaluation of programs for which continuing education application is made, a complete description of the program should be provided. Applications should be submitted to the State Division of Property Assessments.
 - (b) Must within each five (5) year period after receiving the designation, successfully have completed fifty (50) hours of instruction in courses approved pursuant to rule 0600-4-.10.
- (3) All applications for continuing education credit submitted will be reviewed by the State Division of Property Assessments, and the applicant will be notified whether continuing education credit has been approved and the number of hours granted.
- (4) These procedures (Section 0600— 4—.07) apply only to the T.C.A. Designation.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996.

0600-4-.09 PROGRAM SCOPE AND INTENT-PROGRAM ADMINISTRATION.

- (1) The Assessment Certification and Education Program provides educational opportunities in the field of property tax assessments and recognition of accumulated training and experience for property tax professionals. Assessment training through the program is available to any person demonstrating the potential and commitment to learn. Participation in the education program does not entitle the applicant to participate in the assessment certification program.
- (2) The assessment certification portion of the program is reserved for the assessment staff of Tennessee state, county and municipal government agencies with property tax assessment responsibilities. Only

(Rule 0600-4-.09, continued)

individuals meeting the criteria outlined in Rule 0600-4-.01 of these rules may pursue assessment certification.

- (3) The Division shall administer the Assessment Certification and Education Program on behalf of the Board subject to the grievance clause of these rules. (See 0600-4-.09)

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed August 14, 1996; effective October 28, 1996.

0600-4.10 INCENTIVE COMPENSATION FOR ASSESSING OFFICIALS.

Where it is provided that any assessor or deputy assessor is entitled to receive incentive compensation from the state for attaining certain professional designations, such compensation shall not exceed the maximum amount for the highest designation achieved by a recipient. Such compensation shall be prorated for active employment. Designees terminating employment other than by retirement, prior to the end of the fiscal year (June 30) will not receive prorated compensation.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996.

0600-4.11 GRIEVANCE CLAUSE.

- (1) All persons having any grievance resulting or arising from the Tennessee Assessment Certification and Education Program, or any section thereof, shall make application to the Executive Secretary of the State Board of Equalization for a hearing. Said request for hearing before the Executive Secretary shall be within 30 days following the incident which gave rise to the grievance. The written request for the hearing must contain the matter desired to be covered at the hearing. The petitioner shall have the right to further appeal to the full State Board of Equalization or the Assessment Appeals Commission and to be represented by counsel and present the evidence at the time and place fixed by the State Board of Equalization or Commission,

Authority: T.C.A. §§67-1-509 through 67-1-512. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984 (Formerly 0660-4-.10)

0600-4.12 COURSES APPROVED FOR CONTINUING EDUCATION CREDIT.

- (1) The courses set forth in this rule are approved for continuing credit in the amount of hours noted. Approved courses—Professional organizations—A-Advanced Courses; B-Basic Courses.

HOURS	A/B	INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
30	B	Course 1—Fundamental of Real Property Appraisal
30	B	Course 2—Income Approach to Valuation
30	A	Course 4—Assessment Administration
30	A	Course 5—Personal Property Valuation
30	B	Course 6—Fundamentals of Mapping
30	A	Course 201—Appraisal of Land
30	A	Course 202—Income Approach to Valuation II
30	A	Course 207—Industrial Property Appraisal
30	A	Course 301—Mass Appraisal of Residential Property
30	A	Course 302—Mass Appraisal of Income-Producing Property
30	A	Course 303—Computer-Assisted Assessment Systems
HOURS	A/B	SOCIETY OF REAL ESTATE APPRAISERS
45	B	Course 101—Introduction to Appraising Real Property

(Rule 0600-4.12, continued)

35	A	Course 102—Applied Residential Property Valuation
HOURS	A/B	SOCIETY OF REAL ESTATE APPRAISERS
45	B	Course 201—Principles of Income Appraising
35	A	Course 202—Applied Income Property Valuation
45	A	Course 301—Special Applications of Appraisal Analysis
HOURS	A/B	AMERICAN INSTITUTE OF REAL ESTATE APPRAISERS
40	B	Real Estate Appraisal Principles
40	B	Basic Valuation Procedures
40	B	Residential Valuation
40	B	Capitalization Theory and Techniques, Part 1
40	A	Capitalization Theory and Techniques, Part 2
40	A	Capitalization Theory and Techniques, Part 3
35	A	Case Studies in Real Estate Valuation
35	A	Valuation Analysis and Report Writing
40	A	Rural Valuation
35	A	Litigation Valuation
35	A	Introduction to Real Estate
40	A	Investment Analysis
	A	Industrial Valuation
HOURS	A/B	AMERICAN SOCIETY OF FARM MANAGERS AND RURAL
APPAISERS		
30	A	B-1—Principles of Rural Appraising
30	A	A-1—Advanced Case Studies in Rural Valuation
HOURS	A/B	DIVISION OF PROPERTY ASSESSMENTS
30	B	Laws and Essentials Course
30	B	Basic Mapping Course
30	B	Advanced Mapping Course
30	B	Mass Appraisal Mathematics Course

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996.